Inventor:

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Bertrand POIRIER

Assignee:

Imperial Sheet Metal Ltd.

Filed:

December 6, 2004

Title:

Fluid Flow Balancing System

Attorney Docket:

444/2

POWER OF ATTORNEY

The individual attorney Bruce E. Lilling (Reg. No. 27,656) is hereby appointed as the attorney to prosecute the above-identified application and to transact all business in the United States Patent and Trademark Office in connection therewith. Further, the undersigned hereby authorize the U.S. Attorney to accept and follow instructions from the Canadian patent firm Andrews Robichaud, Suite 500, 1306 Wellington Street, Ottawa, Ontario K1Y 3B2 Canada, as to any action to be taken in the U.S. Patent & Trademark Office regarding this application without direct communications between said U.S. Attorney and the undersigned, and that the undersigned understands that, if there should be a conflict between the undersigned and Andrews Robichaud, that the U.S. Attorney is the attorney for and represents Andrews Robichaud and is to follow the instructions of Andrews Robichaud and will have no liability for doing so.

Page 1 of 2

Kindly conduct all correspondence with:

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Respectfully submitted,

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Robert Moreau Chief Financial Officer
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Dated: × 2004-12-17

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U.S.A. DECLARATION

As the below named inventor, I hereby declare that:

My residence, post office address and citizenship is as stated below next to my name; that I believe I am the original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Fluid Flow Balancing System

described and claimed in the specification filed December 6, 2004; that I have reviewed and understand the contents of the above-identified specification, including the claims; and that I acknowledge my duty to disclose to the PTO information of which I am aware which is material to the patentability of the invention as defined in 37 C.F.R. 1.56.

Kindly conduct all correspondence with

BRUCE E. LILLING LILLING & LILLING P.C. P.O. Box 560

Goldens Bridge, New York 10526 (914) 684-0600

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Thie 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

| INVENTORS NAME: | Bortrand POIRIER | 1-00 |
|-----------------|------------------|------|
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SIGNATURE: Bertrand POIRIER

DATE: 2004-12-08